

***United States Court of Appeals
for the Second Circuit***



**APPELLANT'S
BRIEF &
APPENDIX**

Mr. Crivelli
Clerk's Office
U.S. Court of Appeals
Foley Square
New York, N. Y. 10007

March 5-1977

77-4043

Dear Mr. Crivelli:

I am making an appeal in my tax liability Case No. 4055-74. The appeal is based on two facts. First, the foreign bank at which I held two accounts is the International Bank and Trust Limited of Nassau, Bahamas. One account, No. 3-9376, represents \$64,170.24. The other account, No. 3-9737, represents \$22,325.48. The total of these two accounts is \$86,495.72. This bank has gone bankrupt. The liquidation indicates fraud and as of this date has not been resolved.

Brief
+
Appendix

Second fact, my former attorney, James N. Egan, now deceased, received \$15,000 from me to be sent to the Internal Revenue Service as payment on behalf of my civil charges related to this tax liability. A check for \$10,000 was made out to the I.R.S. as is indicated in the proof herein. I have been informed by the administrator of Egan's estate it never reached the purpose for which it was intended.

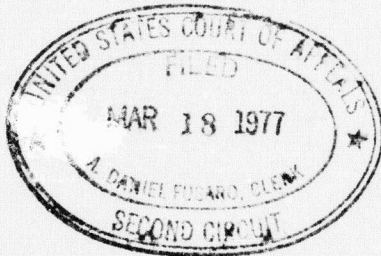
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P/S

These two losses, both the result of corruption totalled better than \$101,000. The I.R.S. claims I owe them \$47,850. As you can see, these two losses far exceed that which the I.R.S. claims I owe. These two losses also liquidate most of my assets.

I have a diabetic condition with failing eyesight. I am 55 years of age and am not seeking sympathy, merely just consideration.

Respectfully,

James W. Timek
James W. Timek
18 Haley St.
W. Hartford, Conn.
06110



THIS CHECK IS IN PAYMENT OF THE FOLLOWING INVOICES		JAMES N. EGAN ATTORNEY AT LAW HARTFORD, CONN. 06106		No. 12130	
DATE	AMOUNT				
James W. Timek		PAY TO THE ORDER OF INTERNAL REVENUE SERVICE		April 12, 1973	
		ATTORNEY'S FEE		S. 10,000.00	
		10000 00/100		DOLLARS	
TOTAL OF INVOICES		United Bank & Trust Company HARTFORD, CONNECTICUT			
LESS: % DISCOUNT					
LESS: %					
TOTAL DEDUCTIONS					
AMOUNT OF CHECK					
IF INCORRECT PLEASE RETURN NO RECEIPT NECESSARY					

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